

## APPENDIX E

## Medicaid Cost Report Data

Medicaid Cost Report data were obtained directly from New York, Texas, and Ohio for the years 1995, 1996 and 1997. Because the Medicaid Cost Report data for these three states reported hours for Directors of Nursing, RNs, LPNs, and nurses aides hours, it was relatively straightforward to create measures of nursing hours of resident day. The tables below show how measures of nursing hours per resident day were created using the Medicaid Cost Report data from the three states.

Facilities report their costs annually to their state reimbursement agency, and states may use penalties against facilities misreporting data. Because the cost reports are desk audited and associated with facility reimbursement and because there are punitive measures associated with misrepresenting information, the Medicaid cost report data are considered quite accurate.

### New York

| <b>New York Medicaid (T19) data</b> | <i>General conversion: convert facility level staff time to staffing hours per resident day</i>   |
|-------------------------------------|---|
| NYRNPRD                             | Number of RN hours worked per year at the residential health care facility (A0146051) divided by the patient days for the year in the residential health care facility (A0094051)   |
| NYLPNPRD                            | Number of LPN hours worked per year at the residential health care facility (A0148051) divided by the patient days for the year in the residential health care facility (A0094051)  |
| NYAIDPRD                            | Number of Aide hours worked per year at the residential health care facility (A0150051) divided by the patient days for the year in the residential health care facility (A0094051) |
| NYTOTPRD                            | Sum NYRNPRD, NYLPNPRD and NYAIDPRD  |

### Ohio

| <b>Ohio Medicaid (T19) data</b> | <i>General conversion: convert facility level staff time to staffing hours per resident day</i>   |
|---------------------------------|---|
| OHRNPRD                         | Number of RN hours worked for the year at the nursing facility divided by the patient days for the year (DE_10440). Not including RN DON hours. Variables are RN charge nurses, DE_54140 and DE_54150, and other RNs DE_54220 and DE_54230. |
| OHLPNPRD                        | Number of LPN hours worked per year at the nursing facility divided by the patient days for the year (DE_10440). Not including LPN DONs. Variables are LPN charge nurses, DE_54180 and DE_54190, and other LPNs, DE_54260 and DE_54270.     |
| OHAIDPRD                        | Number of Aide hours worked per year at the nursing facility divided by the patient days for the year (DE_10440). Aide Variables are DE_54300 and DE_54310.   |
| OHTOTPRD                        | Sum OHRNPRD, OHLPNPRD and OHAIDPRD  |

## Texas

|                                  |  |
|----------------------------------|--|
| <b>Texas Medicaid (T19) data</b> | <i>General conversion: convert facility level staff time to staffing hours per resident day</i>  |
| TXRNPRD                          | Number of RN hours worked per pay period at the nursing facility (1995/96: r355; 1997: r367) divided by the patient days for that pay period (1995/96: r385 1997: r364)    |
| TXLPNPRD                         | Number of LPN hours worked per pay period at the nursing facility (1995/96: r359; 1997: r369) divided by the patient days for that pay perios (1995/96: r385; 1997: r364)  |
| TXAIDPRD                         | Number of Aide hours worked per pay period at the nursing facility (1995/96: r363; 1997: r373) divided by the patient days for that pay perios (1995/96: r385; 1997: r364) |
| TXTOTPRD                         | Sum TXRNPRD, TXLPNPRD and TXAIDPRD   |